INDEX

1987 SECOND EXTRAORDINARY SESSION

References are to the Acts chapter and sections therein.

ADMINISTRATIVE RULES

Estate or trust, preference items, adjustments apportioned, ch 1.\$2.16

GENERAL ASSEMBLY

Tax refunds, capital gain deduction, report, ch 1,811

INCOME TAX. INDIVIDUAL

Applicability, ch 1,§13-16

Capital gain deduction, refunds, special returns, ch 1,89,11,16

Deductions

Capital gain, ch 1,§9,11,16

Moving expenses, ch 1,§8,16

Net income, provisions not applicable, ch 1,§13,16

Standard, ch 1,\$7,16

Estates or trusts, rates, computation of minimum tax, ch 1,\$2,16

Exemptions from tax, \$7,500 net income, ch 1,\$3,16

Federal earned income tax credit eligibility, taxpayer notice, ch 1,§11

Forgiven tax, death or missing in action, ch 1.812

Inflation factors, not applicable, ch 1,§13,16 "Internal Revenue Code" defined, ch 1,§1,16 Low-income persons, \$7,500 income exemption, ch 1,§3,16

Minimum tax, alternative

Claim for credit or refund, ch 1,§12 Computation, ch 1,§2,16

Moving expenses, deduction, ch 1,§8,16 Net income

Adoption deduction, exception not applicable, ch 1,813,16

Annual and cumulative inflation factors, not applicable, ch 1,\$13,16

Business meals, travel, entertainment, adjustments, not applicable, ch 1,§13,16 Capitalization rules, adjustments, not applicable, ch 1,§13,16

Depreciation, adjustments, not applicable, ch 1.\$13.16

Discharge of indebtedness, adjustments, not applicable, ch 1,§13,16

Dividend exclusion, not applicable, ch 1,§13,16

INCOME TAX, INDIVIDUAL - Continued Net income - Continued

Drilling and development costs, ch 1,§5,16 Federal tax laws, applicability, ch 1,§13,16 Long-term contracts, adjustments, not applicable, ch 1,§13,16

Oil, gas, or geothermal cost depletion, ch 1,\$5,16

Passive farming activity losses, inclusion not applicable, ch 1,§13,16

Passive investment activities, adjustments not applicable, ch 1,§13,16

Regulated investment companies, interest and dividends, ch 1,§6,16

Sale-leaseback agreements, ch 1,§4,16

Two-earner married couple deduction, exception not applicable, ch 1.\$13,16

Unemployment compensation benefits, inclusion not applicable, ch 1,§13,16

Nonresidents, computation, ch 1,§2,16 Notice, federal earned income tax credit, taxpayer eligibility, ch 1,§11

Preference items, minimum tax, ch 1,§2,16 Rate schedule, ch 1,§2,16

Refunds

Alternative minimum tax, ch 1,§12 Capital gain deduction, special returns, ch 1,§9,11,16

Forgiven tax, death or missing in action, ch 1.\$12

Research activities credit, ch 1,§10,16 Standard deduction, ch 1,§7,16 Statute of limitations, refund claims, ch 1,§12 Statutory references, interpretation,

ch 1,§14,16 Trusts, rates, computation of minimum tax, ch 1,§2,16

Underpayments, estimated tax, additions prohibited, ch 1,§15

REVENUE AND FINANCE DEPARTMENT

Administrative rules, estate or trust, preference items apportioned, ch 1,§2,16

Capital gain and loss transactions, report, special returns, ch 1,§11

Taxpayer notice, federal earned income tax credit eligibility, ch 1,§11